

EXHIBIT "C"

EXCLUDED ASSETS

Certain assets of the Debtors were excluded from the Purchased Assets under the terms of the Asset Purchase Agreement. Other assets, which were not expressly excluded under the APA are excluded by agreement of the Seller (Warehouse 86, LLC) and the Buyer (Warehouse86 Ventures, LLC). Excluded assets include, but are not limited to the following:

1. The Debtor's interest in G86, LLC.
2. The Debtor's interest in C86, LLC.
3. Letter Agreement of Debtor with Santi Company, LLC *et al.*, dated December 17, 2007, regarding consulting services.
4. Except for those assets listed on Exhibit "B" to the *Order Granting Debtor's Motion for Authority to Sell Assets Free and Clear of all Liens, Claims, Interests and Encumbrances Outside of the Ordinary Course of Business and Assuming and Assigning Certain Unexpired Leases and Executory Contracts Pursuant to 11 U.S.C. Sections 105, 363, and 365*, all contracts, leases, or agreements listed on Schedule G - Executory Contracts and Unexpired Leases to Seller's Chapter 11 bankruptcy Schedules of Assets and Liabilities (all of which will be rejected by the Debtor), including but not limited to the following:
 - A. Memphis warehouse lease (3865 Perkins Road, Memphis, Tennessee) with Willow Lake Property, LLC and others, as landlord.
 - B. Utah warehouse lease (986 West 2nd Street, Ogden, Utah) with Boyer BDO, L.C., as landlord.
5. All consigned goods listed in the Debtor's Statement of Financial Affairs and Schedules.
6. All of Debtor's claims for tornado damage and subsequent fire loss to its office and warehouse in Southaven, Mississippi in early 2008, including but not limited to all claims under its insurance policies with Employers Mutual Insurance Companies.